



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AUDIT EXAMINATION OF THE  
BOONE COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 2001**

**EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS  
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## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE BOONE COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 2001**

The Auditor of Public Accounts has completed the Boone County Fiscal Court audit for fiscal year ended June 30, 2001. We have issued an unqualified opinion on the financial statements taken as a whole. Based upon the audit work performed, the financial statements are presented fairly in all material respects.

#### **Financial Condition:**

Fund balances increased by \$7,407,978 from the prior fiscal year, resulting in a cash surplus of \$30,791,242 as of June 30, 2001. Revenues increased by \$5,948,551 from the prior year and disbursements increased by \$7,771,166.

#### **Debt Obligations:**

Total bonded debt principal as of June 30, 2001, was \$9,690,000. Future collections of \$11,840,093 are needed over the next 18 years to pay all bonded debt principal and interest.

Capital lease principal agreements totaled \$3,769,041 as of June 30, 2001. Future principal and interest payments of \$4,538,368 are needed to meet these obligations.

#### **Deposits:**

The fiscal court's deposits were insured and collateralized by bank securities or bonds.



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EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

Honorable Paul E. Patton, Governor

T. Kevin Flanery, Secretary

Finance and Administration Cabinet

Dana Mayton, Secretary, Revenue Cabinet

Honorable Gary W. Moore, Boone County Judge/Executive

Members of the Boone County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Boone County, Kentucky, as of June 30, 2001, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Boone County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Boone County Assisted Housing Department, the Public Properties Corporation of Boone County, the Boone County Public Safety Communication Commission, and the Boone County Public Properties Golf Course. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Boone County Assisted Housing Department, the Public Properties Corporation of Boone County, the Boone County Public Safety Communication Commission, and the Boone County Public Properties Golf Course, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

To the People of Kentucky  
Honorable Paul E. Patton, Governor  
T. Kevin Flanery, Secretary  
Finance and Administration Cabinet  
Dana Mayton, Secretary, Revenue Cabinet  
Honorable Gary W. Moore, Boone County Judge/Executive  
Members of the Boone County Fiscal Court

As described in Note 1, Boone County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising primarily from cash transactions as of June 30, 2001 of Boone County, Kentucky, and the revenues received and expenditures paid for the year then ended, in conformity with the modified cash basis of accounting described above.

In accordance with Government Auditing Standards, we have also issued our report dated March 21, 2002 on our consideration of Boone County, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Boone County, Kentucky. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Respectfully submitted,



Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
March 21, 2002



BOONE COUNTY OFFICIALS

Fiscal Year Ended June 30, 2001

**Fiscal Court Members:**

Gary W. Moore	County Judge/Executive
Cathy H. Flaig	Commissioner
Robert O. Hay	Commissioner
Charles E. Kenner, DMD	Commissioner

**Other Elected Officials:**

Larry J. Crigler	County Attorney
John Schickel	Jailer
Marilyn K. Rouse	County Clerk
Pat Gutzeit	Circuit Court Clerk
Michael A. Helmig	Sheriff
Ronald N. Burch	Property Valuation Administrator
Douglas M. Smith	Coroner

**Appointed Personnel:**

James E. Parsons	County Administrator
William Neil Spencer	County Treasurer
David A. Osborne	Occupational Tax Collector
Lisa H. Buerkley	Finance Officer

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STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS



BOONE COUNTY  
STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 2001

Assets and Other Resources

Assets

General Fund Type

General Fund:

Cash	\$ 15,183,722
Investments	9,674,886
Notes Receivable (Note 4)	335,000

Road and Bridge Fund:

Cash	574,271
------	---------

Jail Fund:

Cash	54,574
------	--------

Local Government Economic Assistance Fund:

Cash	143,893
------	---------

Payroll Revolving Account - Cash

182

Accounts Payable - Cash

1,471

Special Tax Revolving - Cash

517

Payroll Tax Clearing - Cash

305

Flexible Benefits - Cash

14,691

Employee Benefits - Cash

523,871	\$ 26,507,383
---------	---------------

Special Revenue Fund Type

Parks Fund:

Cash	\$ 11,565
------	-----------

Local Law Enforcement Grant Fund:

Cash	40,607
------	--------

Mental Health/Mental Retardation Fund:

Cash	1,848,777
------	-----------

Revolving Loan Fund:

Cash	78,949
------	--------

School Board Tax Fund:

Cash	86,830
------	--------

Public Safety Fund:

Cash	477,597
------	---------

Investments	1,144,157
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The accompanying notes are an integral part of the financial statements.

BOONE COUNTY  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
ARISING FROM CASH TRANSACTIONS  
June 30, 2001  
(Continued)

Assets and Other Resources (Continued)

Assets (Continued)

Special Revenue Fund Type (Continued)

Vehicle Rental License Fund:

Cash	\$	1,121	
Scattered Sewer Fund			
Cash		942,374	
Earl Parker Robison Fund			
Cash		<u>258,919</u>	\$ 4,890,896

Capital Projects Fund Type

Economic Development Fund:

Cash			269,000
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Other Resources

General Fund Type

General Fund:

Amounts to be Provided in Future Years for General			
Obligation Bonds - Principal Payments (Note 5)	\$	9,690,000	
Amounts to be Provided in Future Years for Capital			
Lease Obligations - Principal Payments (Note 6A)		<u>581,000</u>	10,271,000

Special Revenue Fund Type

Public Safety Fund:

Amounts to be Provided in Future Years for Capital			
Lease Obligations - Principal Payments (Note 6B)			<u>3,188,040</u>

Total Assets and Other Resources			<u>\$ 45,126,319</u>
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The accompanying notes are an integral part of the financial statements.

BOONE COUNTY  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ARISING FROM CASH TRANSACTIONS  
 June 30, 2001  
 (Continued)

Liabilities and Fund Balances

Liabilities

General Fund Types

General Fund:

General Obligation Bonds (Note 5)	\$	9,690,000	
Capital Lease Obligations (Note 6A)		581,000	
Payroll Revolving Account		182	
Accounts Payable		1,471	
Special Tax Revolving		517	
Payroll Tax Clearing		305	
Flexible Benefits		14,691	
Employee Benefits		523,871	\$ 10,812,037

Special Revenue Fund Types

School Board Tax Fund:

Payable to Boone County Board of Education	\$	86,830	
Public Safety Fund:			
Capital Lease Obligations (Note 6B)		3,188,040	3,274,870

Fund Balances

Reserved:

Special Revenue Fund Type

Park Fund	\$	11,565	
Local Law Enforcement Fund		40,607	
Mental Health/Mental Retardation Fund		1,848,777	
Revolving Loan Fund		78,949	
Public Safety Fund		1,621,754	
Vehicle Rental Fund		1,121	
Scattered Sewer Fund		942,374	
Earl Parker Robinson Fund		258,919	4,804,066

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ARISING FROM CASH TRANSACTIONS  
 June 30, 2001  
 (Continued)

Liabilities and Fund Balances (Continued)

Fund Balances (Continued)

Reserved: (Continued)

Capital Projects Fund Type

Economic Development Fund	\$ 269,000
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Unreserved:

General Fund Type

General Fund	\$ 25,193,608	
Road and Bridge Fund	574,271	
Jail Fund	54,574	
Local Government Economic Assistance Fund	<u>143,893</u>	<u>25,966,346</u>
Total Liabilities and Fund Balances		<u><u>\$ 45,126,319</u></u>

The accompanying notes are an integral part of the financial statements.



STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

BOONE COUNTY  
STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 2001

	General Fund Types			
	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 42,156,958	\$ 29,485,535	\$ 1,630,376	\$ 1,704,477
Transfers In	6,199,923	709,723	3,850,534	70,000
General Obligation Bond Proceeds	4,666,036	4,666,036		
Boone County Public				
Properties Corporation	1,456,600	1,456,600		
Tax Anticipation Note	1,320,000		1,320,000	
Lease-Purchase Proceeds	2,750,000			
Total Cash Receipts	<u>\$ 58,549,517</u>	<u>\$ 36,317,894</u>	<u>\$ 6,800,910</u>	<u>\$ 1,774,477</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 41,368,857	\$ 23,989,941	\$ 5,127,219	\$ 1,969,135
Transfers Out	6,199,923	5,690,200		
General Obligation Bonds:				
Principal Paid	505,000	505,000		
Capital Lease Principal	454,465	98,709		
Tax Anticipation Note Repaid	1,320,000		1,320,000	
Boone County Sheriff	107,447			
Boone County Public				
Properties Corporation	1,185,847	1,043,182	21,560	
Total Cash Disbursements	<u>\$ 51,141,539</u>	<u>\$ 31,327,032</u>	<u>\$ 6,468,779</u>	<u>\$ 1,969,135</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 7,407,978	\$ 4,990,862	\$ 332,131	\$ (194,658)
Cash Balance - July 1, 2000	23,383,264	19,867,746	242,140	249,232
Cash Balance - June 30, 2001	<u>\$ 30,791,242</u>	<u>\$ 24,858,608</u>	<u>\$ 574,271</u>	<u>\$ 54,574</u>

\* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
Fiscal Year Ended June 30, 2001  
(Continued)

General Fund Type	Special Revenue Fund Types				
Local Government Economic Assistance Fund	Parks Fund	DEA Forfeitures Fund	Local Law Enforcement Grant Fund	Mental Health/ Mental Retardation Fund	Revolving Loan Fund
\$ 146,001	\$ 5,507	\$ 90,891	\$ 59,919	\$ 1,747,405	\$ 4,633
<u>\$ 146,001</u>	<u>\$ 5,507</u>	<u>\$ 90,891</u>	<u>\$ 59,919</u>	<u>\$ 1,747,405</u>	<u>\$ 4,633</u>
\$ 63,335	\$	\$ 116,977	\$ 39,524	\$ 1,557,347 56,251	\$
		107,447			
<u>\$ 63,335</u>	<u>\$ 0</u>	<u>\$ 224,424</u>	<u>\$ 39,524</u>	<u>\$ 1,613,598</u>	<u>\$ 0</u>
\$ 82,666	\$ 5,507	\$ (133,533)	\$ 20,395	\$ 133,807	\$ 4,633
61,227	6,058	133,533	20,212	1,714,970	74,316
<u>\$ 143,893</u>	<u>\$ 11,565</u>	<u>\$ 0</u>	<u>\$ 40,607</u>	<u>\$ 1,848,777</u>	<u>\$ 78,949</u>

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN CASH BALANCES  
 Fiscal Year Ended June 30, 2001  
 (Continued)

	Special Revenue Fund Types			
	School Board Tax Fund	Public Safety Fund	Vehicle Rental License Fund	Scattered Sewer Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 4,378,693	\$ 1,068,677	\$ 1,788,951	\$ 30,700
Transfers In		400,000		900,666
General Obligation Bond Proceeds				
Boone County Public				
Properties Corporation				
Tax Anticipation Note				
Lease-Purchase Proceeds		2,750,000		
Total Cash Receipts	<u>\$ 4,378,693</u>	<u>\$ 4,218,677</u>	<u>\$ 1,788,951</u>	<u>\$ 931,366</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget				
and Budgeted Expenditures	\$ 4,359,024	\$ 2,411,989	\$ 1,734,366	\$
Transfers Out		400,000	53,472	
General Obligation Bonds:				
Principal Paid				
Capital Lease Principal		355,756		
Tax Anticipation Note Repaid				
Boone County Sheriff				
Boone County Public				
Properties Corporation		121,105		
Total Cash Disbursements	<u>\$ 4,359,024</u>	<u>\$ 3,288,850</u>	<u>\$ 1,787,838</u>	<u>\$ 0</u>
Excess (Deficiency) of Cash Receipts				
Over (Under) Cash Disbursements	\$ 19,669	\$ 929,827	\$ 1,113	\$ 931,366
Cash Balance - July 1, 2000	<u>67,161</u>	<u>691,927</u>	<u>8</u>	<u>11,008</u>
Cash Balance - June 30, 2001	<u>\$ 86,830</u>	<u>\$ 1,621,754</u>	<u>\$ 1,121</u>	<u>\$ 942,374</u>

\* Cash Balance Includes Investments

BOONE COUNTY  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN CASH BALANCES  
 Fiscal Year Ended June 30, 2001  
 (Continued)

<u>Special Revenue Fund Type</u>	<u>Capital Projects Fund Type</u>
<u>Earl Parker Robinson Fund</u>	<u>Economic Development Fund</u>
\$ 15,193	\$ 269,000
<u>\$ 15,193</u>	<u>\$ 269,000</u>
\$	\$
<u>\$ 0</u>	<u>\$ 0</u>
\$ 15,193 243,726	\$ 269,000
<u>\$ 258,919</u>	<u>\$ 269,000</u>

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENTS

June 30, 2001

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Boone County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Boone County Assisted Housing Department, the Public Properties Corporation of Boone County, Boone County Public Safety Communication Commission, and the Boone County Public Properties Golf Course as part of the reporting entity. The financial statements of the Boone County Assisted Housing Department, the Public Properties Corporation of Boone County, Boone County Public Safety Communication Commission, and the Boone County Public Properties Golf Course were audited by other auditors whose reports have been furnished to us. These financial statements are included as Appendices B, C, D, and E.

Additional - Boone County Constitutional Elected Officials

- Circuit Court Clerk
- County Attorney
- County Clerk
- County Sheriff
- Property Valuation Administrator

The Kentucky constitution provides for election of the above officials from the geographic area constituting Boone County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Boone County Fiscal Court's Fund Types, a definition of each, and county funds included within each fund type are listed below.

1) General Fund Type

General Fund Type accounts for all financial resources except those required to be accounted for in another fund type. The Boone County General Fund Type includes the following county funds: General Fund, Road and Bridge Fund, Jail Fund, and the Local Government Economic Assistance Fund (LGEA).

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2001  
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

2) Special Revenue Fund Type

Special Revenue Fund Type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for the specified purpose. The Parks Fund, DEA Forfeitures Fund, Local Law Enforcement Grant Fund, Mental Health/Mental Retardation Fund, Revolving Loan Fund, School Board Tax Fund, Public Safety Fund, Vehicle Rental License Fund, Scattered Sewer Fund, and the Earl Parker Robinson Fund are reported as Special Revenue Fund Types.

3) Capital Projects Fund Type

Capital Project Funds Type accounts for financial resources to be used for acquisition of major capital facilities. The Economic Development Fund of the Fiscal Court is reported as a Capital Projects Fund Type.

C. Basis of Accounting

For all fund types, the county utilizes a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, assets, liabilities, and related revenues and expenditures are recorded when they result from cash transactions, with a few exceptions. This modified cash basis recognizes revenues when received, except for the recording of long-term receivables and deferred revenue. Expenditures are recognized when paid, except for the recording of long-term obligations and amounts to be provided in future years.

D. Legal Compliance - Budget

The Boone County budget is adopted on a cash basis of accounting and according to the laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2001  
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

F. Related Organizations

A related organization is an entity for which a primary government is not financially accountable. It does not impose will or have a financial benefit or burden relationship, even if the primary government appoints a voting majority of the related organization's governing board. Based on these criteria, the following are considered related organizations of Boone County Fiscal Court: Boone County Water District, Boone County Extension District, and the Boone County Public Library.

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 7.17 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 16.78 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.



BOONE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2001  
(Continued)

Note 3. Deposits and Investments

A. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 2001, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond.

B. Investments

The county's investments are categorized below to give an indication of the level of risk assumed by the county at year-end. Category 1 includes investments that are insured or registered or the securities are held by the county or by the county's agent in the county's name. Category 2 includes uninsured and unregistered investments where the securities are held by the financial institution in the county's name. Category 3 includes uninsured and unregistered investments where the securities were held by the financial institution, but not in the county's name.

Types of Investments	Category			Carrying Amount	Market Value
	1	2	3		
Treasury Fund	\$ 0	\$ 0	\$ 10,819,043	\$ 10,819,043	\$ 10,833,430

Note 4. Receivable

The Walton Fire Protection District has a lease/purchase agreement with Boone County Fiscal Court for the construction of a single-level firehouse. The yearly payments of principal and interest began October 30, 1999 and will terminate with a final payment on October 30, 2018. The receivable balance on the lease/purchase agreement at June 30, 2001 is \$335,000.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2001  
(Continued)

Note 5. Long-Term Debt

A. Series 1999-General Fund

The County issued General Obligation Public Project Bonds for the purpose of acquiring and financing certain improvements and to retire outstanding Bond Anticipation Notes. These bonds were dated April 1, 1999. These bonds were issued at interest rates ranging from 3.25% to 4.85%, and will be retired by November 1, 2019. Principal payment requirements and scheduled interest for the retirement of the bonds are as follows:

Year Ended June 30,	Scheduled Interest	Scheduled Principal
2002	\$ 183,502	\$ 525,000
2003	164,505	545,000
2004	144,101	565,000
2005	122,539	585,000
2006	100,132	610,000
Therafter	205,458	2,180,000
Totals	<u>\$ 920,237</u>	<u>\$ 5,010,000</u>

B. Series 2001-General Fund

The County issued General Obligation Bonds for the purpose of discharging the outstanding amount of the Boone County Public Properties Corporation Multiple Projects Revenue Bonds, Series 1992. The series 2001 dated June 1, 2001, were issued at various interest rates ranging from 4.0% to 4.375%, and will be retired by December 1, 2012. Interest payments are due by June 1 and December 1, with principal payments due December 1 of each year. Principal payment requirements and scheduled interest for the retirement of the bonds are as follows:

Year Ended June 30,	Scheduled Interest	Scheduled Principal
2002	\$ 184,012	\$ 330,000
2003	170,712	335,000
2004	157,012	350,000
2005	142,813	360,000
2006	128,013	380,000
Therafter	447,294	2,925,000
Totals	<u>\$ 1,229,856</u>	<u>\$ 4,680,000</u>

Total principal of the General Obligation Bonds is \$9,690,000.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2001  
(Continued)

Note 6. Capital Lease-Purchase Agreements

A. General Fund

1. The County entered into a lease-purchase agreement with the Kentucky Association of Counties Leasing Trust for the Point Pleasant Fire Department. The lease term for this agreement is 20 years with the balance to be paid in full January 20, 2011. The total balance of the agreement is \$556,000 as of June 30, 2001.
2. The County entered into a lease-purchase agreement with the Kentucky Association of Counties Leasing Trust for the purchase of a water rescue boat. The lease term for this agreement is 10 years with the balance to be paid in full January 20, 2002. The total balance of the agreement is \$25,000 as of June 30, 2001.

The following is a schedule of future minimum lease payments as of June 30, 2001:

Year	Point Pleasant Fire Department	Water Rescue Boat	Total
2002	\$ 78,260	\$ 25,707	\$ 103,967
2003	78,348		78,348
2004	78,233		78,233
2005	76,945		76,945
2006	76,494		76,494
Thereafter	<u>375,672</u>		<u>375,672</u>
Total Minimum Lease Payment	\$ 763,952	\$ 25,707	\$ 789,659
Less Interest	<u>(207,952)</u>	<u>(707)</u>	<u>(208,659)</u>
Present Value of Minimum Lease Payments	<u>\$ 556,000</u>	<u>\$ 25,000</u>	<u>\$ 581,000</u>

B. Public Safety Fund

1. On August 28, 1998, the County entered into a lease-purchase agreement with the Fifth Third Leasing Company for \$500,000. The purpose of the lease-purchase was a computer aided dispatch system. The lease term is for 60 months with balance to be paid in full September 1, 2003. The balance of the agreement is \$239,803 as of June 30, 2001.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2001  
(Continued)

Note 6. Capital Lease-Purchase Agreements (Continued)

B. Public Safety Fund (Continued)

2. On November 15, 1999, the County entered into a lease-purchase agreement with the Fifth Third Leasing Company for \$500,000. The purpose of the lease-purchase was a 911 communications system. The lease term is for 60 months with balance to be paid in full November 15, 2004. The balance of the agreement is \$362,816 as of June 30, 2001.
3. On November 15, 2000, the County entered into a lease-purchase agreement with PNC Leasing, LLC for \$2,750,000. The purpose of the lease-purchase was for communication equipment. The lease term is for 7 years with balance to be paid in full November 15, 2007. The balance of the agreement is \$2,585,451 as of June 30, 2001.

The following is a schedule of future minimum lease payments as of June 30, 2001:

Public Safety					
Year	Computer Aided Dispatch System	911 Communications System	Communication Equipment	Total	
2002	\$ 113,076	\$ 114,353	\$ 476,008	\$ 703,437	
2003	113,076	114,353	476,008	703,437	
2004	28,269	114,353	476,008	618,630	
2005		57,177	476,008	533,185	
2006			476,008	476,008	
Thereafter			714,012	714,012	
Total Minimum Lease Payment	\$ 254,421	\$ 400,236	\$ 3,094,052	\$ 3,748,709	
Less Interest	(14,618)	(37,419)	(508,631)	(560,668)	
Present Value of Minimum Lease Payments	<u>\$ 239,803</u>	<u>\$ 362,817</u>	<u>\$ 2,585,421</u>	<u>\$ 3,188,041</u>	

Note 7. Insurance

For the fiscal year ended June 30, 2001, Boone County was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2001  
(Continued)

Note 8. Self Insurance

Boone County maintains a health self-insurance fund to provide health and dental insurance for its employees. The balance in the employee benefits account as of June 30, 2001, was \$523,871.

Note 9. Flexible Spending Account

Boone County maintains a flexible spending account to provide tax-sheltered deductions for dependent childcare and medical expenses. The balance in the flexible benefits account as of June 30, 2001, was \$14,691.

Note 10. Jail Canteen Fund

The canteen operations are authorized pursuant to KRS 441.135(1), which allows the jailer to sell snacks, sodas, and other items to inmates. The profits generated from the sale of those items are to be used for the benefit or recreation of the inmates. KRS 441.135(2) requires the jailer to maintain accounting records and report annually to the county treasurer the receipts and disbursements of the Jail Canteen. Technical Audit Bulletin 93-002 provides additional accounting and expenditure guidance for acceptable jail canteen operations.

The Boone County Jail Canteen Fund had receipts of \$491,853, less disbursements \$496,268, leaving a net decrease of \$4,415. The balance in the Jail Commissary account as of June 30, 2001, was \$27,798. All profit expenditures were for the benefit and/or recreation of the inmates.

Note 11. Contingent Liabilities

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's attorney, there are two lawsuits in the discovery phase that if won by the plaintiffs, could yield a substantial verdict against the county.

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COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE





BOONE COUNTY  
COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 2001

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
<u>General Fund Type</u>			
General Fund	\$ 24,039,282	\$ 29,485,535	\$ 5,446,253
Road and Bridge Fund	6,111,171	1,630,376	(4,480,795)
Jail Fund	1,972,900	1,704,477	(268,423)
Local Government Economic Assistance Fund	115,546	146,001	30,455
<u>Special Revenue Fund Type</u>			
Federal Fund	872,425		(872,425)
Parks Fund	6,300	5,507	(793)
DEA Forfeiture Fund	48,000	90,891	42,891
Local Law Enforcement Grant Fund	49,000	59,919	10,919
Mental Health/Mental Retardation Fund	1,634,000	1,747,405	113,405
Revolving Loan Fund	3,000	4,633	1,633
School Board Tax Fund	4,765,000	4,378,693	(386,307)
Public Safety Fund	3,769,737	1,068,677	(2,701,060)
Vehicle Rental License Fund	2,107,500	1,788,951	(318,549)
Scattered Sewer Fund	991,198	30,700	(960,498)
Earl Parker Robinson Fund	15,000	15,193	193
Totals	<u>\$ 46,500,059</u>	<u>\$ 42,156,958</u>	<u>\$ (4,343,101)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 46,500,059
Add: Budgeted Prior Year Surplus			<u>17,827,800</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 64,327,859</u>

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SCHEDULE OF OPERATING REVENUE



BOONE COUNTY  
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 2001

Revenue Categories	GOVERNMENTAL FUND TYPES			
	Totals (Memorandum Only)	General Fund Type	Special Revenue Fund Type	Capital Projects Fund Type
Taxes	\$ 30,326,005	\$ 21,581,387	\$ 8,744,618	\$
Excess Fees	932,469	932,469		
License and Permits	1,306,269	1,306,269		
Intergovernmental Revenues	6,204,633	6,147,452	57,181	
Charges for Services	614,282	614,282		
Miscellaneous Revenues	1,126,037	1,038,860	87,177	
Interest Earned	1,647,263	1,345,670	301,593	
Total Operating Revenue	<u>\$ 42,156,958</u>	<u>\$ 32,966,389</u>	<u>\$ 9,190,569</u>	<u>\$ 0</u>

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COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES





BOONE COUNTY  
COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 2001

Expenditure Categories	GENERAL FUND TYPE		
	Final Budget	Budgeted Expenditures	Under (Over) Budget
General Government	\$ 4,752,613	\$ 4,296,878	\$ 455,735
Protection to Persons and Property	7,084,384	6,596,612	487,772
General Health and Sanitation	324,560	318,320	6,240
Social Services	1,060,215	1,010,091	50,124
Recreation and Culture	1,306,187	1,008,638	297,549
Roads	6,432,048	5,120,886	1,311,162
Debt Service	313,052	304,297	8,755
Capital Projects	12,175,804	2,853,090	9,322,714
Administration	14,215,036	9,640,818	4,574,218
 Total Operating Budget - All General Fund Types	 \$ 47,663,899	 \$ 31,149,630	 \$ 16,514,269
Other Financing Uses:			
General Obligation Bonds-			
Principal	505,000	505,000	
Borrowed Money-			
Tax Anticipation Note-			
Principal	1,320,000	1,320,000	
Transfers to Public Property			
Corporation Fund	1,064,742	1,064,742	
Capital Lease Agreement-			
Principal on Lease	98,000	98,709	(709)
 TOTAL BUDGET - ALL GENERAL FUND TYPES	 \$ 50,651,641	 \$ 34,138,081	 \$ 16,513,560

BOONE COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 2001  
 (Continued)

Expenditure Categories	SPECIAL REVENUE FUND TYPE		
	Final Budget	Budgeted Expenditures	Under (Over) Budget
Protection to Persons and Property	\$ 4,488,057	\$ 2,458,813	\$ 2,029,244
General Health and Sanitation	2,304,086	1,094,187	1,209,899
Social Services	473,975	463,161	10,814
Recreation and Culture	12,000		12,000
Debt Service	109,680	109,676	4
Capital Projects	991,198		991,198
Administration	8,284,964	6,093,390	2,191,574
Total Operating Budget - All Special Revenue Fund Types	\$ 16,663,960	\$ 10,219,227	\$ 6,444,733
Other Financing Uses:			
Transfers to Public Property Corporation Fund	121,105	121,105	
Capital Lease Agreement- Principal on Lease	355,758	355,756	2
TOTAL BUDGET - SPECIAL REVENUE FUND TYPE	<u>\$ 17,140,823</u>	<u>\$ 10,696,088</u>	<u>\$ 6,444,735</u>

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





**EDWARD B. HATCHETT, JR.**  
**AUDITOR OF PUBLIC ACCOUNTS**

To the People of Kentucky

Honorable Paul E. Patton, Governor

T. Kevin Flanery, Secretary

Finance and Administration Cabinet

Dana Mayton, Secretary, Revenue Cabinet

Honorable Gary W. Moore, Boone County Judge/Executive

Members of the Boone County Fiscal Court

**Report On Compliance And On Internal Control**  
**Over Financial Reporting Based On An Audit Of Financial**  
**Statements Performed In Accordance With Government Auditing Standards**

We have audited the financial statements of Boone County, Kentucky, as of and for the year ended June 30, 2001, and have issued our report thereon dated March 21, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Boone County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Boone County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of Financial  
Statements Performed In Accordance With Government Auditing Standards  
(Continued)

This report is intended solely for the information and use of management and the federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than the specified party.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
March 21, 2002

REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133







EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

Honorable Paul E. Patton, Governor

T. Kevin Flanery, Secretary

Finance and Administration Cabinet

Dana Mayton, Secretary, Revenue Cabinet

Honorable Gary W. Moore, Boone County Judge/Executive

Members of the Boone County Fiscal Court

Report On Compliance With Requirements  
Applicable To Each Major Program And On Internal  
Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Boone County, Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2001. Boone County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Boone County's management. Our responsibility is to express an opinion on Boone County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Boone County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Boone County's compliance with those requirements.

In our opinion, Boone County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001.

Report On Compliance With Requirements  
Applicable To Each Major Program And On Internal Control  
Over Compliance In Accordance With OMB Circular A-133  
(Continued)

Internal Control Over Compliance

The management of Boone County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Boone County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, federal awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than the specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a horizontal line extending from the end.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
March 21, 2002

SCHEDULE OF FINDINGS AND QUESTIONED COSTS



BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 2001

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Boone County.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report.
3. No instances of noncompliance material to the financial statements of Boone County were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal awards programs are reported in the Independent Auditor's Report.
5. The auditor's report on compliance for the audit of the major federal awards programs for Boone County expresses an unqualified opinion.
6. There are no audit findings relative to the major federal awards programs for Boone County reported in Part C of this schedule.
7. The programs tested as major programs: Section 8 Housing Choice Vouchers
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Boone County was determined not to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

None.

NONCOMPLIANCES

None.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS





BOONE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 2001

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>		
Direct Program:		
Section Eight Housing Rental Assistance Program (CFDA #14.857)	KY135-CE-0012	\$ 2,795,346
(CFDA #14.871)	KY135-CE-0012	60,404
Passed-Through State Department for Local Government:		
Emergency Shelter Grants Program (CFDA #14.231)	S00-DC21-0001	<u>9,694</u>
Total U.S. Department of Housing and Urban Development		<u>\$ 2,865,444</u>
<u>U.S. Department of the Interior</u>		
Passed-Through the Kentucky Heritage Council Historic Preservation Fund Grant-		
Federal Survey and Planning Grant (CFDA #15.904)	00-099-CLG-111	<u>\$ 8,000</u>

BOONE COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Fiscal Year Ended June 30, 2001  
 (Continued)

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Justice</u>		
Passed-Through State Justice Cabinet:		
Local Law Enforcement Block Grant		
Police Equipment	99-VX-7702	\$ 29,534
Criminal Investigation Equipment (CFDA #16.597 )	00-LB-VX-2253	9,990
Bulletproof Vest Partnership Program (CFDA #16.607 )	99002720	2,056
COPS More 98 Grant (CFDA #16.710 )	99 CM WX 3031	633,600
Total U.S. Department of Justice		<u>\$ 675,180</u>
<u>U.S. Department of Transportation</u>		
Passed-Through State Justice Cabinet:		
State and Community Highway Safety Program (Traffic Alcohol Program) (CFDA #20.600)	PT-01-03	<u>\$ 26,162</u>
<u>U. S. Federal Emergency Management Agency</u>		
Passed-Through State Department of Military Affairs:		
Disaster and Emergency Assistance Grants- Coordinator Salary (CFDA #83.503)	B0111-44-01	\$ 18,354
Terrorism Training (CFDA #83.516)	B0111-44-00	10,000
Total U.S. Federal Emergency Management Agency		<u>\$ 28,354</u>
Total Cash Expenditures of Federal Awards		<u><u>\$ 3,603,140</u></u>

BOONE COUNTY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 2001

Note 1 - Basis of Presentation

This schedule is presented on a modified cash basis.

Note 2 - As required by this grant agreement, all program moneys received by the recipient after the completion of all recipient grant activities shall be used by the recipient for community or economic development activities eligible for assistance under Title I of the Housing and Community Development Act of 1974, so specified in the Commonwealth of Kentucky's Community Development Block Grant Eligible Activities Policy Statement.



CERTIFICATION OF COMPLIANCE -  
LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS

BOONE COUNTY FISCAL COURT

Fiscal Year Ended June 30, 2001

Appendix A



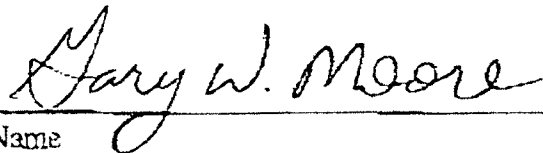
CERTIFICATION OF COMPLIANCE

LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS

BOONE COUNTY FISCAL COURT

Fiscal Year Ended June 30, 2001

The Boone County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Program and Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Name

County Judge/Executive



Name

County Treasurer





BOONE COUNTY ASSISTED HOUSING DEPARTMENT

PUBLIC PROPERTIES CORPORATION OF BOONE COUNTY

BOONE COUNTY PUBLIC SAFETY COMMUNICATION COMMISSION

BOONE COUNTY PUBLIC PROPERTIES GOLF COURSE